

Internal Revenue Service, Treasury

§ 48.4064-1

manufacturers excise tax otherwise applicable to these parts or accessories will subject me to a fine of not more than \$10,000 or imprisonment for not more than 5 years, or both, together with cost of prosecution.

(Signature) _____.

(Address) _____.

2. Description of parts and accessories

Type	Quantity	Price	Total
.....
.....

3. Description of new light-duty truck

(a) Type: (b) Quantity, (c) Serial Number.

(d) GVWR: (e) Date of Sale, (f) Invoice Number.

(g) Name and Address of Vendor of Vehicle.

(c) *Information; records*—(1) *Information to be furnished to vendee.* A vendor (including the manufacturer) selling light-duty truck parts and accessories tax free under section 4063(e) shall indicate to its vendee that the vendee is obtaining the parts or accessories tax free for the purpose of resale (or use) on or in connection with the first retail sale of a light-duty truck. This information may be transmitted by any convenient means, such as coding of sales invoices, provided that the information is presented with sufficient particularity so that the purchaser is informed that the purchaser has obtained the light-duty truck parts or accessories tax free.

(2) *Records of vendor.* A manufacturer or vendor selling light-duty truck parts or accessories tax free under section 4063(e) shall maintain in its records the identity of the purchaser, a signed statement of the exempt purpose for purchasing the light-duty truck parts or accessories, and the quantity of light-duty truck parts or accessories sold tax free to each purchaser.

(3) *Records of vendee.* A person purchasing light-duty truck parts or accessories tax free under section 4063(e) must maintain sufficient records to establish that the parts or accessories purchased tax free have actually been resold (or used) on or in connection with the first retail sale of a light-duty truck or have been resold to a second purchaser for such a resale by the second purchaser.

(d) *Duty of selling manufacturer to ascertain validity of tax-free sale.* The selling manufacturer of light-duty truck

parts is not relieved of liability under the provisions of section 4063(e) by reason of section 4221(c) for the tax imposed by section 4061(b) if at the time of sale the selling manufacturer has knowledge or reason to believe that the light-duty truck parts or accessories sold by it to the purchaser are not intended for resale (or use) on or in connection with the first retail sale of a light-duty truck. The selling manufacturer is also not relieved of liability if it has knowledge or reason to believe that the purchaser has failed to register, refused to execute an exemption certificate, or that its registration or its right to purchase tax free through the use of an exemption certificate has been revoked or suspended.

(e) *Cross reference.* For credit or refund, see section 6416(b)(2).

(f) *Effective date.* Section 4063(e) (relating to light-duty truck parts and accessories) applies to sales on or after December 1, 1978. Light-duty truck parts or accessories sold prior to that date are not exempt from tax under section 4061(b) by reason of section 4063(e).

[T.D. 7834, 47 FR 42344, Sept. 27, 1982]

§ 48.4063-3 Other tax-free sales.

For provisions relating to tax-free sales of articles referred to in section 4061, see:

(a) Section 4221, relating to certain tax-free sales;

(b) Section 4222, relating to registration; and

(c) Section 4223, relating to special rules pertaining to further manufacture;

and the regulations thereunder contained in Subpart N of this part.

[T.D. 7727, 28 FR 3633, Apr. 13, 1963. Redesignated by T.D. 7834, 47 FR 42344, Sept. 27, 1982]

§ 48.4064-1 Gas guzzler tax.

(a) *General rule*—(1) *In general.* Section 4064 imposes on the sale by the manufacturer of an automobile a tax determined in accordance with the tables in section 4064(a) (1) through (7), and in paragraph (a)(2) of this section. The tax is applicable to model types of 1980 and later model year automobiles that have a fuel economy level below the applicable tax-free fuel economy